

SAN LUIS OBISPO COUNTY BOARD OF EDUCATION
3350 Education Drive
San Luis Obispo, CA 93405

RESOLUTION NO. 26-14

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations for public agencies, including school districts and county offices; and

WHEREAS, the County Office of Education must establish a revised Gann Limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

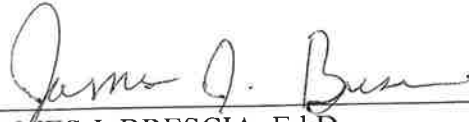
NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years show an adjustment of (\$245,371.08) to the 2025-26 fiscal year Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens, and notifies the Director of the State Department of Finance if there is a request to increase the 2025-26 fiscal year Gann Limit.

On motion of Board Member **KNUCKLES**, seconded by Board Member **OLIVARRIA**, the foregoing resolution is hereby adopted by the San Luis Obispo County Board of Education, by the following roll call vote:

KNUCKLES: YES
MADONNA: YES
OLIVARRIA: YES
PETERSON: YES
WARD: ABSENT



JAMES J. BRESCIA, Ed.D.
County Superintendent of Schools and
Secretary to the County Board of Education

Date: October 1, 2026

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,933,016.00		1,933,016.00			1,933,016.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	27,087,862.72		27,087,862.72			28,840,323.20
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	29,020,878.72		29,020,878.72			30,773,339.20
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	68.95		68.95			70.18
5. Other ADA (Preload/Line B4, PY column)	29,691.98		29,691.98			29,787.12
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	1,933,016.00		1,933,016.00			1,933,016.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	7,748,909.00		7,748,909.00			7,748,909.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2024-25			Adjustments to 2025-26		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA	2025-26 Annual Report			2026-27 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	70.18		70.18	69.08		69.08
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	70.18	0.00	70.18	69.08	0.00	69.08
CURRENT YEAR DISTRICT ADA	2025-26 P2 Report			2026-27 P2 Estimate		
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			29,787.12			29,541.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	137,751.48		137,751.48	137,751.00		137,751.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,539,624.77		30,539,624.77	30,437,335.00		30,437,335.00
5. Unsecured Roll Taxes (Object 8042)	1,158,691.87		1,158,691.87	1,261,351.00		1,261,351.00
6. Prior Years' Taxes (Object 8043)	(130,910.24)		(130,910.24)	(139,382.00)		(139,382.00)
7. Supplemental Taxes (Object 8044)	578,318.60		578,318.60	404,049.00		404,049.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,258,697.20		1,258,697.20	1,237,452.00		1,237,452.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	33,542,173.68	0.00	33,542,173.68	33,338,556.00	0.00	33,338,556.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	33,542,173.68	0.00	33,542,173.68	33,338,556.00	0.00	33,338,556.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			5,604,605.98			5,753,693.79
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			5,604,605.98			5,753,693.79
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	2,113,250.00		2,113,250.00	2,091,861.00		2,091,861.00
26. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	2,113,250.00	0.00	2,113,250.00	2,091,861.00	0.00	2,091,861.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	42,054,760.01		42,054,760.01	40,431,043.75		40,431,043.75
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	835,271.71		835,271.71	1,002,000.00		1,002,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,933,016.00			1,933,016.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0178			0.9843
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			2,094,125.77			1,996,849.70

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			27,087,862.72			28,840,323.20
6. Inflation Adjustment			1,0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1,0032			0.9917
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			28,924,584.51			30,016,695.47
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			31,018,710.28			32,013,545.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			33,542,173.68			33,338,556.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,113,250.00			2,091,861.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			722,521.50			900,383.94
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			34,264,695.18			34,238,939.94
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			2,113,250.00			2,091,861.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			34,264,695.18			
b. State Subventions (Line D13)			2,113,250.00			
c. Less: Excluded Appropriations (Line C24)			5,604,605.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			30,773,339.20			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			(245,371.08)			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			30,773,339.20			32,013,545.17

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